

2011 DRAFTING REQUEST

Bill

Received: 08/24/2011

Received By: jkreye

Wanted: As time permits

Companion to LRB:

For: Robin Vos (608) 266-9171

By/Representing: jenny

May Contact:

Drafter: jkreye

Subject: Tax, Property - exemption

Addl. Drafters:

Extra Copies:

Submit via email: YES

Requester's email: Rep.Vos@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Pres House exemption not to apply to fraternities and sororities

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?				_____			S&L Tax
/1	jkreye 08/24/2011	jdyer 08/25/2011	jfrantze 08/25/2011	_____	sbasford 08/25/2011	ggodwin 10/24/2011	S&L Tax
/2	jkreye 12/22/2011	mduchek 12/23/2011	jmurphy 12/23/2011	_____	sbasford 12/23/2011	sbasford 12/23/2011	

FE Sent For:

At intro
1/25/2012

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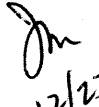

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12/23/11

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/?	jkreye	1/8/25 jld	g	8/25			

FE Sent For:

<END>

Kreye, Joseph

From: Toftness, Jennifer
Sent: Tuesday, August 23, 2011 2:47 PM
To: Kreye, Joseph
Subject: FW: Property Tax Exemptions

Hi Joe,

It has come to our attention that a fraternity in the city of Madison is currently claiming it qualifies as tax exempt under the property tax exemption that was created for Pres House. If they were to be successful, it is my understanding that it would cost the city in the neighborhood of \$30 million to take all fraternities and sororities off the tax roll. Since the Pres House exemption is going to remain on the books for now, Rep. Vos would like to make sure it stays limited to that.

To do this, we would need a statutory change. Section 70.11 provides a list of property that is exempt from taxation. Sub (3m) is the exemption that was crafted for Pres House. Sub. (4) is the exemption for "educational, religious and benevolent institutions; women's clubs; historical societies; fraternities; libraries." Sub (4) specifically excludes "university, college and high school fraternities and sororities." Would it be reasonable to insert the same exception into (3m) that is currently included in (4). It would look something like this:

Student housing facilities. (3m)

(a) Except university, college and high school fraternities and sororities. All real and personal property of a housing facility for which all of the following applies:

1. The facility is owned by a nonprofit organization.
2. At least 90 percent of the facility's residents are students enrolled at the University of Wisconsin-Madison and the facility houses no more than 300 such students.
3. The facility offers support services and outreach programs to its residents, the public or private institution of higher education at which the student residents are enrolled, and the public.
4. except university, college and high school fraternities and sororities

Let me know if this is something you could draft.

Thanks!

Jenny

70.11(3m)(a)1.



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-2725/1

JK: A....

JLd

2011 BILL

in 8-24-11

due Monday 8/29

X

Gen

1

AN ACT ...; relating to: the property tax exemption for certain housing facilities. ✓

Analysis by the Legislative Reference Bureau

Under current law, all real and personal property of a housing facility is exempt from the property tax if all of the following apply: ✓

1. The facility is owned by a nonprofit organization. ✓
2. At least 90 percent of the facility's residents are students enrolled at the University of Wisconsin-Madison ✓ and the facility houses no more than 300 such students. ✓
3. The facility offers support services and outreach programs ✓ to its residents, the public or private institution of higher education at which the student residents are enrolled, and the public. ✓

Under this bill, the property ~~tax~~ exemption does not apply to housing facilities owned by fraternities and sororities. ✓

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill. ✓

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2

SECTION 1. 70.11 (3m) (a) 1. of the statutes is amended to read: ✓

BILL

SECTION 1

1 70.11 (3m) (a) 1. The facility is owned by a nonprofit organization, not including
2 a university, college, or high school fraternity or sorority.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1979 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 203 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38, 59, 103; 2003 a. 195, 291; 2005 a. 4, 22, 70, 74, 335; 2007 a. 19; 2007 a. 20 ss. 1932 to 1934f, 9121 (6) (a); 2009 a. 28, 152, 155; 2011 a. 7, 10; 2011 a. 32; s. 13.92 (1) (bm) 2.

3 SECTION 2. Initial applicability.

4 (1) This act first applies to the property tax assessments as of January 1, 2011.

5 (END)

Basford, Sarah

From: Toftness, Jennifer

Sent: Monday, October 24, 2011 11:46 AM

To: LRB.Legal

Subject: Draft Review: LRB 11-2725/1 Topic: Pres House exemption not to apply to fraternities and sororities

Please Jacket LRB 11-2725/1 for the ASSEMBLY.

10/24/2011



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-2725/1

JK:jld:jf

RMR

stays

2011 BILL

due Friday 12-23

re jmr

- 1 AN ACT to amend 70.11 (3m) (a) 1. of the statutes; relating to: the property tax
2 exemption for certain housing facilities.

Analysis by the Legislative Reference Bureau

Under current law, all real and personal property of a housing facility is exempt from the property tax if all of the following apply:

1. The facility is owned by a nonprofit organization.
2. At least 90 percent of the facility's residents are students enrolled at the University of Wisconsin-Madison and the facility houses no more than 300 such students.
3. The facility offers support services and outreach programs to its residents, the public or private institution of higher education at which the student residents are enrolled, and the public.

Under this bill, the property tax exemption does not apply to housing facilities owned by fraternities and sororities.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

BILL

SECTION 1

1 **SECTION 1.** 70.11 (3m) (a) 1. of the statutes is amended to read:

2 70.11 (3m) (a) 1. The facility is owned by a nonprofit organization, not including
3 a university, college, or high school fraternity or sorority.

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to the property tax assessments as of January 1, 2012.
6

(END)

2012

Insert
2-3

2011-2012 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2725/2ins
JK:jld:jf

Insert 2 - 3

fraternity or sorority

- 1 **SECTION 1.** 70.11 (3m) (a) (intro.) of the statutes is amended to read:
- 2 70.11 (3m) (a) (intro.) All real and personal property of a housing facility, not
- 3 including a housing facility owned or used by a university, college, or high school
- 4 fraternity or sorority, for which all of the following applies:

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38, 59, 103; 2003 a. 195, 291; 2005 a. 4, 22, 70, 74, 335; 2007 a. 19; 2007 a. 20 ss. 1932 to 1934f, 9121 (6) (a); 2009 a. 28, 152, 155; 2011 a. 7, 10; 2011 a. 32; s. 13.92 (1) (bm) 2.

Kreye, Joseph

From: Toftness, Jennifer
Sent: Thursday, December 22, 2011 2:18 PM
To: Kreye, Joseph
Subject: RE: LRB 2725

Thank you. I'll send it back, and please change it to apply to 2012 assessments.

jt

From: Kreye, Joseph
Sent: Thursday, December 22, 2011 2:02 PM
To: Toftness, Jennifer
Subject: RE: LRB 2725

Thanks Jenny.

Please send back the jacket and, in the meantime, I'll redraft the proposal.

Also, now that the property tax bills for the 2011 assessment have been sent to taxpayers, do you want to have the bill first apply to the 2012 assessments?

Joe

Joseph Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266-2263

From: Toftness, Jennifer
Sent: Thursday, December 22, 2011 11:52 AM
To: Kreye, Joseph
Subject: LRB 2725

Hi Joe,

I need to make a couple of changes to this draft. These changes were brought to our attention by Nick Zavos at the city of Madison. It appears they have a concern that some fraternity houses are owned by non-profit organizations, and that the bill, as drafted, may not accomplish the intended purpose.

Two suggestions have been made to clarify this.

1). Create s. 70.11 (3m)(d) which would read "This subsection does not apply to property owned or used by a university, college, or high school fraternity or sorority."

OR

2). Move the proposed language from subdivision 1 to paragraph (a), so that par. (a) would read "All real and personal property of a housing facility, not including a housing facility owned or used by university, college, or high school fraternity or sorority, for which all the following applies:"

I will leave it up to you to decide which version is better.

Please let me know if you have any questions.

Thanks,

Jenny

12/22/2011